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March 13, 2006

ELECTRONIC FILING

Ms. Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
P.O. Box 615
Frankfort, KY 40602

RE: Case No. 2004-00427 – LA PSC Decision in BellSouth Change of Law proceeding

Dear Ms. O'Donnell:

This letter is on behalf of Covad, a respondent in the referenced proceeding. On Friday, March 10, 2006, BellSouth wrote to the Commission concerning the Louisiana PSC's ("LPSC") March 7, 2006 ruling in its change of law proceeding affecting BellSouth. BellSouth included a copy of the LPSC's Order.

BellSouth's letter does not discuss line sharing. Accordingly, the purpose of this filing is to advise that the LPSC earlier determined that line sharing is a Section 271 obligation for BellSouth. Nothing about this order alters that determination.

This position of the LPSC is of course consistent with the determination of the Georgia Commission on the same issue, as well as the Kentucky Commission's decision to grant reconsideration in Case No. 2004-00259 and to require BellSouth to continue providing line sharing to Covad in Kentucky.

I certify that this filing was uploaded electronically today to the Commission's web filing portal, and that the electronic version is a true copy of the document filed in paper form. Please indicate receipt of this filing by your office by returning an electronic receipt.

Very truly yours,

STOLL KEENON OGDEN PLLC

Douglas F. Brent